

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Whiting School City (4760)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,175,419	\$3,116,938	\$3,079,883	\$3,075,966	-0.8%	-0.1%
Group Health Insurance	222	\$687,523	\$687,942	\$689,562	\$802,472	3.9%	16.4%
Instruction Services	311	\$485,166	\$282,548	\$464,295	\$428,067	-3.1%	-7.8%
Non - Certified Salaries	120	\$394,456	\$450,016	\$442,908	\$417,818	1.4%	-5.7%
Social Security Certified	212	\$234,343	\$232,633	\$231,601	\$234,805	0.0%	1.4%
Teacher Retirement Fund, After 7-1-95	216	\$188,327	\$191,689	\$202,897	\$227,769	4.9%	12.3%
Computer Hardware	741	\$256,967	\$240,552	\$119,741	\$218,380	-4.0%	82.4%
Other Professional and Technical Services	319	\$124,337	\$129,731	\$141,441	\$161,852	6.8%	14.4%
Textbooks	630	\$166,796	\$120,078	\$55,651	\$150,253	-2.6%	170.0%
Licensed Employees	135	\$67,725	\$81,386	\$90,464	\$147,833	21.6%	63.4%
Content	747	\$86,077	\$83,978	\$79,865	\$132,285	11.3%	65.6%
Severance/Early Retirement Pay	213	\$46,662	\$34,612	\$80,112	\$113,350	24.8%	41.5%
Operational Supplies	611	\$60,901	\$57,601	\$56,458	\$57,066	-1.6%	1.1%
Nonlicensed Employees	136	\$49,045	\$41,789	\$35,474	\$52,596	1.8%	48.3%
Social Security Noncertified	211	\$33,313	\$37,073	\$35,958	\$35,343	1.5%	-1.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$44,697	\$42,470	\$39,948	\$34,667	-6.2%	-13.2%
Other Technology Hardware	746	\$41,396	\$34,188	\$72,639	\$28,687	-8.8%	-60.5%
Connectivity	744	\$30,550	\$16,635	\$58,524	\$24,836	-5.0%	-57.6%
Public Employees Retirement Fund	214	\$9,591	\$10,411	\$10,725	\$11,154	3.8%	4.0%
Group Life Insurance	221	\$7,564	\$8,072	\$8,049	\$9,198	5.0%	14.3%
Telecommunications Equipment	745	\$0	\$0	\$21,625	\$7,594	NA	-64.9%
Travel	580	\$12,165	\$15,147	\$7,420	\$6,915	-13.2%	-6.8%
Library Books	640	\$5,564	\$5,869	\$2,528	\$6,886	5.5%	172.4%
Other Supplies and Materials	615, 660 - 689	\$3,691	\$3,984	\$6,768	\$6,875	16.8%	1.6%
Other Group Insurance Authorized by Statute	224	\$5,217	\$5,065	\$4,663	\$4,984	-1.1%	6.9%
Dues and Fees	810	\$4,000	\$9,820	\$6,161	\$3,870	-0.8%	-37.2%
Wireless Equipment	743	\$61,085	\$0	\$10,660	\$3,141	-52.4%	-70.5%
Equipment	730	\$0	\$0	\$0	\$989	NA	NA
Food Purchases	614	\$1,575	\$585	\$462	\$606	-21.3%	31.1%
Overtime Salaries	140	\$0	\$0	\$0	\$524	NA	NA
Data Processing Services	316	\$0	\$0	\$0	\$160	NA	NA
Pupil Services	313	\$21,499	\$17,010	\$46,550	\$0	-100.0%	-100.0%
Periodicals	650	\$274	\$0	\$3,209	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$6,305,924	\$5,957,824	\$6,106,241	\$6,406,941	0.4%	4.9%
Student Instructional Support							
Certified Salaries	110	\$313,759	\$318,476	\$315,789	\$306,871	-0.6%	-2.8%
Non - Certified Salaries	120	\$242,862	\$232,506	\$255,227	\$255,343	1.3%	0.0%

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						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$122,172	\$112,993	\$92,525	\$92,030	-6.8%	-0.5%
Teacher Retirement Fund, After 7-1-95	216	\$24,912	\$25,249	\$26,732	\$32,120	6.6%	20.2%
Public Employees Retirement Fund	214	\$27,115	\$26,464	\$27,673	\$29,207	1.9%	5.5%
Social Security Certified	212	\$24,294	\$24,030	\$25,542	\$23,383	-1.0%	-8.5%
Social Security Noncertified	211	\$18,492	\$18,093	\$19,293	\$19,375	1.2%	0.4%
Other Professional and Technical Services	319	\$7,903	\$5,891	\$12,565	\$11,203	9.1%	-10.8%
Dues and Fees	810	\$2,130	\$1,736	\$5,437	\$10,484	48.9%	92.8%
Operational Supplies	611	\$6,813	\$9,639	\$8,490	\$7,911	3.8%	-6.8%
Nonlicensed Employees	136	\$7,680	\$12,439	\$21,093	\$6,176	-5.3%	-70.7%
Overtime Salaries	140	\$4,613	\$3,267	\$4,864	\$3,837	-4.5%	-21.1%
Postage and Postage Machine Rental	532	\$4,070	\$3,002	\$2,142	\$3,014	-7.2%	40.7%
Travel	580	\$1,193	\$2,690	\$2,481	\$2,409	19.2%	-2.9%
Group Life Insurance	221	\$1,647	\$1,703	\$1,576	\$1,843	2.9%	16.9%
Other Group Insurance Authorized by Statute	224	\$924	\$932	\$928	\$708	-6.5%	-23.7%
Licensed Employees	135	\$8,265	\$0	\$4,443	\$437	-52.0%	-90.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,348	\$2,340	\$1,848	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,779	\$0	NA	-100.0%
Student Instructional Support Total		\$821,191	\$801,452	\$830,427	\$806,351	-0.5%	-2.9%
Overhead and Operational							
Non - Certified Salaries	120	\$1,072,278	\$1,139,668	\$1,196,429	\$1,164,592	2.1%	-2.7%
Group Health Insurance	222	\$227,881	\$217,896	\$241,114	\$264,665	3.8%	9.8%
Certified Salaries	110	\$147,217	\$147,190	\$261,928	\$252,902	14.5%	-3.4%
Food Purchases	614	\$262,915	\$273,381	\$278,012	\$251,986	-1.1%	-9.4%
Light and Power - Other Than Heating and Cooling	625	\$237,062	\$230,614	\$304,325	\$229,277	-0.8%	-24.7%
Nonlicensed Employees	136	\$139,361	\$104,119	\$145,704	\$161,102	3.7%	10.6%
Improvements Other Than Buildings	715	\$214,908	\$242,017	\$171,047	\$157,994	-7.4%	-7.6%
Insurance	520	\$78,233	\$103,222	\$104,786	\$106,609	8.0%	1.7%
Operational Supplies	611	\$99,991	\$91,304	\$99,902	\$100,455	0.1%	0.6%
Social Security Noncertified	211	\$90,150	\$93,115	\$101,302	\$99,770	2.6%	-1.5%
Public Employees Retirement Fund	214	\$91,147	\$93,142	\$95,544	\$97,259	1.6%	1.8%
Other Professional and Technical Services	319	\$74,961	\$62,890	\$82,257	\$94,392	5.9%	14.8%
Workers Compensation Insurance	225	\$33,651	\$46,999	\$42,923	\$64,657	17.7%	50.6%
Repairs and Maintenance Services	430	\$37,525	\$19,530	\$21,472	\$58,751	11.9%	173.6%
Equipment	730	\$9,623	\$9,940	\$4,505	\$43,756	46.0%	871.2%
Bank Service Charges	871	\$25,945	\$27,887	\$30,904	\$42,464	13.1%	37.4%
Telephone	531	\$18,199	\$27,261	\$14,123	\$36,487	19.0%	158.3%
Board of Education Services	318	\$33,787	\$48,546	\$31,537	\$35,539	1.3%	12.7%
Gasoline and Lubricants	613	\$40,118	\$37,335	\$34,340	\$28,351	-8.3%	-17.4%

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						Compound Annual Growth	Percent Change 2014 to 2015
Teacher Retirement Fund, After 7-1-95	216	\$15,369	\$15,366	\$27,719	\$26,948	15.1%	-2.8%
Water and Sewage	411	\$14,589	\$16,112	\$22,064	\$24,057	13.3%	9.0%
Board Member Compensation	115	\$19,682	\$19,730	\$19,708	\$21,370	2.1%	8.4%
Dues and Fees	810	\$15,484	\$16,505	\$18,561	\$18,925	5.1%	2.0%
Overtime Salaries	140	\$8,233	\$12,331	\$21,762	\$17,923	21.5%	-17.6%
Social Security Certified	212	\$9,758	\$9,456	\$18,299	\$17,562	15.8%	-4.0%
Travel	580	\$11,165	\$11,347	\$16,091	\$14,819	7.3%	-7.9%
Heating and Cooling for Buildings - Gas	622	\$11,064	\$8,997	\$10,651	\$10,763	-0.7%	1.0%
Student Transportation Services	510	\$4,278	\$4,558	\$0	\$10,082	23.9%	NA
Other Supplies and Materials	615, 660 - 689	\$3,124	\$5,466	\$4,926	\$5,958	17.5%	20.9%
Cleaning Services	420	\$0	\$5,979	\$12,218	\$4,912	NA	-59.8%
Group Life Insurance	221	\$3,182	\$3,374	\$3,627	\$4,107	6.6%	13.2%
Content	747	\$0	\$0	\$0	\$4,000	NA	NA
Licensed Employees	135	\$5,250	\$5,250	\$6,000	\$3,750	-8.1%	-37.5%
Advertising	540	\$3,833	\$2,359	\$4,727	\$3,163	-4.7%	-33.1%
Postage and Postage Machine Rental	532	\$2,743	\$2,614	\$3,173	\$2,019	-7.4%	-36.4%
Other Group Insurance Authorized by Statute	224	\$1,451	\$1,546	\$1,715	\$1,909	7.1%	11.3%
Rentals	440	\$360	\$2,419	\$12,175	\$1,900	51.6%	-84.4%
Official Bond Premiums	525	\$944	\$719	\$744	\$694	-7.4%	-6.7%
Miscellaneous Objects	876 - 899	\$600	\$600	\$600	\$650	2.0%	8.3%
Tires and Repairs	612	\$4,527	\$904	\$1,853	\$248	-51.6%	-86.6%
Vehicles	731	\$43,571	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$2,582	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$296	\$296	\$174	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$0	\$0	\$250	\$0	NA	-100.0%
Overhead and Operational Total		\$3,117,036	\$3,161,983	\$3,469,191	\$3,486,769	2.8%	0.5%
Non Operational							
Redemption of Principal	831	\$392,385	\$440,479	\$477,489	\$508,022	6.7%	6.4%
Construction Services	450	\$293,825	\$1,095,427	\$131,688	\$327,421	2.7%	148.6%
Equipment	730	\$92,783	\$107,582	\$141,892	\$240,075	26.8%	69.2%
Certified Salaries	110	\$76,976	\$81,255	\$85,338	\$79,584	0.8%	-6.7%
Non - Certified Salaries	120	\$58,192	\$59,752	\$57,483	\$78,611	7.8%	36.8%
Other Professional and Technical Services	319	\$267,994	\$1,762,644	\$101,678	\$73,774	-27.6%	-27.4%
Improvements Other Than Buildings	715	\$33,445	\$14,279	\$44,334	\$62,319	16.8%	40.6%
Rentals	440	\$0	\$9,250	\$7,500	\$49,287	NA	557.2%
Instruction Services	311	\$20,000	\$20,000	\$20,000	\$20,000	0.0%	0.0%
Interest	832	\$5,473	\$4,179	\$3,937	\$17,972	34.6%	356.5%
Group Health Insurance	222	\$8,741	\$7,583	\$8,425	\$9,968	3.3%	18.3%

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Whiting School City (4760)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$6,111	\$6,216	\$6,644	\$6,088	-0.1%	-8.4%
Social Security Noncertified	211	\$4,634	\$4,601	\$4,321	\$6,061	6.9%	40.3%
Teacher Retirement Fund, After 7-1-95	216	\$5,806	\$6,124	\$6,514	\$5,923	0.5%	-9.1%
Food Purchases	614	\$0	\$3,940	\$2,762	\$2,624	NA	-5.0%
Operational Supplies	611	\$673	\$910	\$620	\$2,153	33.7%	247.1%
Advertising	540	\$0	\$0	\$0	\$735	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$656	\$688	\$699	\$695	1.5%	-0.5%
Nonlicensed Employees	136	\$5,293	\$391	\$505	\$617	-41.6%	22.2%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$123	\$366	NA	197.5%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$348	NA	NA
Group Life Insurance	221	\$166	\$178	\$190	\$208	5.7%	9.6%
Other Group Insurance Authorized by Statute	224	\$97	\$91	\$100	\$99	0.6%	-0.6%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$20	NA	NA
Content	747	\$0	\$0	\$12,417	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$3,550	\$3,775	\$0	NA	-100.0%
Telecommunications Equipment	745	\$0	\$0	\$54,028	\$0	NA	-100.0%
Non Operational Total		\$1,273,251	\$3,629,118	\$1,172,459	\$1,492,969	4.1%	27.3%
Grand Total		\$11,517,403	\$13,550,376	\$11,578,318	\$12,193,029	1.4%	5.3%